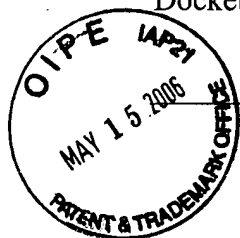


JFW



Please Direct All Correspondence to Customer Number **20995**

AMENDMENT / RESPONSE TRANSMITTAL

Applicant : Jacques Seguin, et al.
 App. No : 10/772,101
 Filed : February 4, 2004
 For : PROSTHETIC VALVE FOR
 TRANSLUMINAL DELIVERY
 Examiner : Suzette Jaime J. Gherbi
 Art Unit : 3738

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

May 11, 2006

(Date)

Walter S. Wu, Reg. No. 50,816

Mail Stop Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing in the above-identified application are the following enclosures:

(X) Amendment in 10 pages.

The fee has been calculated as shown below:

The present application qualifies for Small Entity Status under 37 CFR 1.27.

FEE CALCULATION				
FEE TYPE		FEE CODE	CALCULATION	TOTAL
Excess Claims	54 - 78 = 0	2202 (\$25)	0 x 25 =	\$0
Excess Independent	5 - 7 = 0	2201 (\$100)	0 x 100 =	\$0
			TOTAL FEE DUE	\$0

(X) A check in the amount of \$0 is enclosed.

(X) Return prepaid postcard.

Docket No.: CVALVE.006CP1

May 11, 2006

App. No.: 10/772,101

Page 2 of 2

Please Direct All Correspondence to Customer Number 20995

- (X) Please charge any additional fees, including any fees for additional extension of time, or credit overpayment to Deposit Account No. 11-1410.



Walter S. Wu

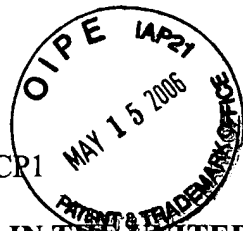
Registration No. 50,816

Attorney of Record

Customer No. 20,995

(949) 760-0404

2578357
050406



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Jacques Seguin, et al.
Appl. No. : 10/772,101
Filed : February 4, 2004
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May 11, 2006

(Date)

Walter S. Wu, Reg. No. 50,816

AMENDMENT

Mail Stop Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

In response to the Non-Final Office Action mailed on March 31, 2006, Applicants submit the following response, of which:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.